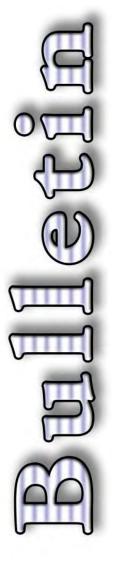
Utah State Tax Commission 210 North 1950 West Salt Lake City, Utah 84134 www.tax.utah.gov



Tax Bulletin 2-06

Effective Date: July 1, 2006

Re: Imposition of Municipal Energy Sales and Use Tax by the City of Herriman

The 1996 Utah Legislature passed House Bill 461 (Utah Code §10-1-304) allowing a municipality to impose a municipal energy sales and use tax on the sale or use of taxable energy within the municipality of up to 6 percent of the delivered value of the taxable energy. The City of Herriman has adopted an ordinance imposing a municipal energy sales and use tax at the rate of 6 percent effective July 1, 2006.

Vendors must collect the 6 percent tax on all taxable transactions occurring in Herriman City on or after July 1, 2006.

The tax will be reflected on municipal energy sales and use tax returns (TC-61E) beginning with the July monthly period (for monthly filers) or the July-September quarterly period (for quarterly filers) depending on filing frequency.

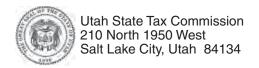
QUESTIONS...

E-mail: taxmaster@utah.gov

Internet: tax.utah.gov Phone: (801) 297-2200 Toll Free: 1-800-662-4335 TDD: (801) 297-2020

Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current guidance relating to state and local taxation, including local sales tax rates, visit the Tax Commission's Internet website at tax.utah.gov.





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